



## **Guidelines for Submitting Operational Reports**

**To: Distilled Spirits Plants, Wineries, Breweries, Specially Denatured Spirits Users, Alcohol Fuel Plants, and Tobacco Manufacturers**

### **What is the purpose of this industry circular?**

This circular announces that the Alcohol and Tobacco Tax and Trade Bureau (TTB) is implementing new guidelines for the submission of operational reports by regulated industry members. TTB is taking this action to ensure the consistency of the format of the data reported. TTB also is rescinding all existing approved alternate versions of these reports and is providing guidelines describing the requirements for new alternate versions submitted for its consideration. In addition, this circular announces new requirements for filing amended operational reports with TTB in any format.

### **What operational report forms are affected by this announcement?**

#### Distilled Spirits Reports:

Monthly Report of Storage Operations .....	TTB F 5110.11
Monthly Report of Processing Operations .....	TTB F 5110.28
Monthly Report of Production Operations .....	TTB F 5110.40
Monthly Report of Processing (Denaturing) Operations .....	TTB F 5110.43
User's Report of Denatured Spirits .....	TTB F 5150.18
Alcohol Fuel Producers Report .....	TTB F 5110.75

#### Wine Reports:

Report of Wine Premises Operations .....	TTB F 5120.17
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#### Beer Reports:

Brewer's Reports of Operations .....	TTB F 5130.9
Brewpub Report of Operations .....	TTB F 5130.26

#### Tobacco Reports:

Monthly Report – Export Warehouse Proprietor .....	TTB F 5220.4
Monthly Report – Tobacco Products Importer .....	TTB F 5220.6
Monthly Report – Manufacturer of Tobacco Products .....	TTB F 5210.5

### **Why are these new guidelines being implemented?**

TTB is now using a new computer system, the Integrated Revenue Information System (IRIS), which requires that periodic operational report forms comply with the guidelines listed below. Federal regulations provide for TTB to approve alternate methods or procedures where an industry member demonstrates that the alternate provides equivalent protection to the revenue and is not contrary to law. In the past, numerous industry members have requested endorsement of alternate methods for preparing periodic operational reports. These approved alternative versions of the operational report forms often included deleted or added lines and columns or other significant changes to the format of the reports. Many of these changes have created data entry problems, the need for many manual corrections of errors, and explanation of vague entries. As TTB works to minimize data entry problems, greater format consistency for the data provided by industry members is required.

### **Previously, I obtained TTB's approval to use an alternate version of an operational report form. May I continue to use my alternate version of the report form?**

No; we are rescinding all earlier approvals of alternate method requests to use modified operational report forms since many of the modified forms are not compatible with the new IRIS computer system and have created an administrative burden for our agency.

### **May I obtain TTB's approval to use a new alternate version of an operational report form, or approval to continue using the alternate version I use now?**

Yes; you may obtain our approval of an alternate method that allows for the use of a modified operational report form. However, for consistency and accuracy of data transcription, any modified report form you submit must present the required information exactly as shown on the official form (i.e. columns and rows must be arranged exactly as they are on the official form). Most of the requests we receive to use a modified form are for approval to generate reports from an automated database or spreadsheet program. Such printouts also must match the official TTB forms or we will not approve the request.

### **What TTB guidelines for the preparation of periodic operational report forms does this circular announce?**

(1) You must use the actual TTB operational report forms or a modified form approved by TTB that matches the format of the actual TTB form. You may not change any of the column headings or row titles on the official TTB forms, and you cannot insert additional lines or columns. If you have something different to report, you must use the appropriate "other" lines on the form.

(2) All reports must contain the reporting period month and year, registry number, name, and address of your premises exactly as they appear on your approved permit/notice. Also, please enter your Employer Identification Number (EIN) on the report.

(3) If you need to file an amended report, you must complete all lines on the amended operational report form. You must fill in each applicable line on the new, amended form even if you are not amending that particular line from the original report.

(4) You must complete all "Total" lines.

(5) You may not use negative figures in any block.

(6) All "on hand beginning of period" figures must match the prior reporting period's "on hand end of period" figures.

(7) The individual signing the report must have signing authority or a Power of Attorney on file with TTB's National Revenue Center.

**Is there another method available to me for filing operational reports?**

Yes; TTB has recently implemented the TTB Pay.gov Program (<http://www.ttb.gov/epayment.htm>), which provides for online electronic submission of operational reports, tax returns, and payments. This method eliminates the need for paper submissions and allows for a more accurate, timely, and cost efficient submission by industry members and processing of the data by TTB.

**Who can answer my questions about filing operational reports?**

If you have questions about filing your operational report forms, you may contact us via e-mail at [ttbquestions@ttb.gov](mailto:ttbquestions@ttb.gov), or by telephone at 1-877-882-3277. You may also write to the National Revenue Center at 550 Main Street, Suite 8002, Cincinnati, OH 45202.

A handwritten signature in black ink, reading "A. J. Libertucci". The signature is fluid and cursive, with a long horizontal stroke at the end.

Arthur J. Libertucci  
Administrator  
Alcohol and Tobacco Tax and Trade Bureau